



State of Connecticut

HOUSE OF REPRESENTATIVES
STATE CAPITOL
HARTFORD, CONNECTICUT 06106-1591

REPRESENTATIVE LAURA R. HOYDICK
ONE HUNDRED TWENTIETH DISTRICT

LEGISLATIVE OFFICE BUILDING, ROOM 4200
300 CAPITOL AVENUE
HARTFORD, CONNECTICUT 06106-1591
HOME: (203) 378-9476
CAPITOL: (860) 240-8700
IN STATE TOLL FREE: 1-800-842-1423
FAX: (860) 240-0207
Laura.Hoydick@housegop.ct.gov

DEPUTY REPUBLICAN LEADER

MEMBER
BANKS COMMITTEE
ENERGY AND TECHNOLOGY COMMITTEE
FINANCE, REVENUE AND BONDING COMMITTEE
JOINT COMMITTEE ON LEGISLATIVE MANAGEMENT

***Testimony by Representative Laura Hoydick
Before the Labor and Public Employees Committee
House Bills 6249 and 6566
February 17, 2015***

Senators Winfield and Hwang, Representatives Tercyak and Rutigliano, and members of the committee, thank you for holding a public hearing and allowing me to provide testimony in support of Proposed House Bills 6249 AN ACT ESTABLISHING A TAX CREDIT PROGRAM FOR EMPLOYERS WHO OFFER ON-SITE CHILD DAY CARE OPTIONS FOR EMPLOYEES and 6566 AN ACT ESTABLISHING A TAX CREDIT FOR EMPLOYERS WHO PROVIDE PAID FAMILY AND MEDICAL LEAVE IN EXCESS OF THE LEAVE REQUIRED BY LAW.

Both of these bills propose establishing tax credit programs available to employers who offer additional benefits to their employees. House Bill 6249 references on-site child day care options for children of employees and House Bill 6566 will assist employees who have a family member with medical needs by providing a tax credit for any employer who provides longer paid family and medical leave to its employees than is required under state or federal law.

House Bill 6249 is structured to encourage employers to offer on-site child day care options for the children of employees. Though the expenses of operating an on-site child care program is a deductible business expense a tax credit is almost always better than a deduction because a credit cuts the tax bill dollar-for-dollar while the value of a deduction is tied to a particular tax bracket.

Employers who offer additional paid leave to employees who have a family member with medical needs or for the purposes for child rearing would benefit from this program outlined in House Bill 6566. By allowing employers who offer paid leave in excess of the Connecticut Medical Leave Act to take business tax credits is more preferable than a straight mandate directed toward businesses and which will eventually be paid for by Connecticut consumers.

Thank you for your consideration.